ENTERPRISE FUNDS

York Sanitary District Fund – to account for the property, plant and equipment as of January 1, 1992 of the Sanitary District No. 1 utility systems.

Sanitary District No. 2 Fund – to account for the property, plant and equipment as of January 1, 1992 of the Sanitary District No. 2 utility systems.

Water Enterprise Fund – to account for the property, plant and equipment as of January 1, 1992 of the upper County utility systems.

Solid Waste Fund – to account for operations of the County's solid waste disposal system.

Water Utility Fund – to account for operations of the County's water utility systems.

Sewer Utility Fund – to account for operations of the County's sewer utility systems.